

Property Tax Exemption Tests			
Type of Exemption	Applicable Tests	Percent of Exemption	Exemption Period
Governmental (state, county, city, school district)	Ownership (no application needed)	0-100	Permanent
Government (SBA)	Ownership (exempt, no application needed)	0-100	Permanent
Government (HUD/FHA, FmHA, VA)	Ownership and Use (vehicle exempt if used for administration)	0-100	Permanent
Religious	Ownership and Use	0-100	Permanent
Agricultural/Horticultural	Exclusive Use	0-100	Permanent
Nonprofit Health Care Facility	Exclusive Use (vehicles can be leased)	0-100	Permanent
Educational	Exclusive Use	0-100	Permanent
Cemeteries	Ownership, Use and Nonprofit	0-100	Permanent
Institutions of Purely Public Charities	Ownership and Use	0-100	Permanent
Public Museums	Nonprofit and Use	0-100	Permanent
Art Galleries	Nonprofit and Use	0-100	Permanent
Zoos	Nonprofit and Use	0-100	Permanent
Observatories	Nonprofit and Use	0-100	Permanent
Household Goods and Furniture	Ownership and Use	100	Permanent
Corporation Furnishing Potable Water	Nonprofit and Ownership	0-100	Permanent
Corporations Providing Care of Developmental Disabled, Mentally Ill, Vocationally Handicapped	Ownership, Use and Nonprofit	0-100	Permanent
Corporations Operating Facilities for Retired, Aged, Chronically Ill	Ownership, Use and Nonprofit	0-100	Permanent
Farm Buildings	Value less than \$500	100	Permanent
Agricultural Implements	Value less than \$100	100	Permanent
Facilities Used for Training and Practice for Competition in International Sports and Athletic Events	Nonprofit, Use and Ownership	0-100	Permanent
Hand-held Tools	Use (exempt first \$15,000 value)	100	Annual

Harness, Saddlery, Tack	None (exempt)	100	Permanent
Title Plant	Ownership	100	Permanent
Nonfossil Fuel Generation	Recognized form: 10 years Residential = \$20,000 limit, Commercial=\$100,000 limit	100	10 Years
Veterans Clubhouse	Nonprofit, Use and Ownership	0-100	Permanent
Freeport Merchandise	Use	0-100	Permanent
Inventories	None (automatically exempt)		Permanent
State Water Conservation Projects	Ownership and Use	0-100	Permanent
Irrigation and Drainage Facilities	Use	0-100	Permanent
Unprocessed Ag Products	Ownership and Use	100	Permanent
Beet Implements	Use	100	Permanent
Community Service Buildings	Nonprofit, Use and Ownership (land can't exceed 3 acres)	0-100	Permanent
Oil and Gas - Downhole Equipment	Exempt	100	Permanent
Motion Picture and Television Property	Use (can't be in state longer than 180 days)	100	180 Days
Trailer/Semi-Trailer with Licensed Weight > 26,000 Pounds	Design and Use	100	Permanent
Improvements to Meet ADA Disabilities	Purpose and Use	100	Permanent
Disabled or Deceased Veterans Residence	Ownership, Use and Income Limits	100	Annual
Property Tax Assistance	Ownership, Use and Income Limits	100	Annual
Extended Property Tax Assistance	Ownership, Use, Income Limits, Increase in Reappraisal Market Value >24% and \$250 Tax Liability Increase, then Income Limits	100	Annual